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DECEMBER 1944

December 17, 1943

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-38

Supplement No. 2

To: Chiefs, Regional Fiscal Divisions

From: H. O. Hart, Chief, Accounting Management Section
Finance and Accounts Division

Subject: Accounting Procedure K/la - Community School Lunch Program
Fiscal Year 1944

The memorandum from S. R. Smith, Acting Director, dated December 17, 1943, to Regional Directors, prescribes the interpretation to be followed in conjunction with Form FDA-535 (Revised Aug. 10, 1943), Community School Lunch Agreement, and Form FDA-535A, Schedule A,

The Regional Fiscal Division shall see that encumbrances have been posted to the applicable State Allotment Ledger Account, on Form FDA-514, Allotment Ledger, for the full period of participation appearing on Form FDA-535A, Schedule A, received prior to the issuance of Supplement No. 2, Finance and Accounts Division Memorandum No. B-38.

The Branch administering the program has full responsibility for determining and requesting an encumbrance to be set up, and will accompany subsequent Forms FDA-535, Negotiated Contract, and Forms FDA-535A, Schedule A, with Form FDA-508, Encumbrance Request, which shall be prepared for full period of participation, without monthly breakdown, and they shall be transmitted to Regional Fiscal Division for processing.

If funds are available, the Regional Fiscal Division shall post Form FDA-508, Encumbrance Request (for total requested) to the applicable State Allotment Ledger Account, on Form FDA-514, Allotment Ledger.

The Regional Fiscal Division shall liquidate encumbrances in the exact amount of payment as substantiated by Form FDA-564 (superseding DP-1), Public Voucher Diversion Programs.

It is the responsibility of the Branch administering the program to follow the operations in each community, and at its discretion to prepare, for transmission to the Regional Fiscal Division, Form FDA-509, Request for Change in Encumbrance, which may be either an increase or decrease,

and subject to the availability of funds to cover increases, shall be posted in the Regional Fiscal Division, to the applicable State Allotment Ledger Account. The Regional Fiscal Division shall make adjustment of encumbrances only upon receipt of Form FDA-509, Request For Change In Encumbrance, which has been properly executed by the Branch administering the program, except that upon the expiration of any contract and the payment of the final claim thereunder, any remaining balance of encumbrance shall be liquidated in full.

Approved.

By Marcus J. Gordon, Chief
Marcus J. Gordon
School Lunch and Food Preservation Division
Civilian Food Requirements

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